CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 14, January 1975 through June 1975.

Accounting

Bad debt reserve gives greater tax benefit than charge-off, 14TA291, May75.
Capital gain on franchises—seller must clear two hurdles, 14TA181, Mar75.
Choice available on depreciation for structural components, 14TA351, June 75.
Creditor-paid life insurance premiums may be deductible, 14TA289, May75.
Deduction for interest paid by guarantor is wasted, 14TA71, Mar75.
Disaster losses may be accelerated or postponed, 14TA151, Mar75.
Disclosure rules eased on inventory value under LIFO, 14TA45, Mar75.
Effects on carrybacks and caryforwards of recaptured investment credit, *by Willis C. Stevenson and Neal T. Smith*, 14TA158, Mar75.
Expenses of idle assets may be deductible, 14TA301, May75.
Fast depreciation on real estate is generally available only for new property, 14TA12, Jan75.
Future tax planning in many areas affected by provisions of Tax Reduction Act of 1975, by The Editors of Taxation for Accountants, 14TA260, May75.
Gross sales must be reported despite allowance for returns, 14TA361, June 75.
How to change a tax year; permission of the IRS is not always needed, *by James R. Hasselback*, 14TA282, May 75.
Income, even though received in error, is still income, 14TA264, May75.
Incorrect accounting methods: when can IRS force a switch?, 14TA146, Mar75.
Interest expense must meet several conditions before a taxpayer will be allowed a deduction, *by Kenneth A. Klein*, 14TA14, Jan75.
Investment credit available for assets acquired different ways, 14TA43, Jan 75.
Investment credit may depend on whether property is "built", 14TA183, Mar 75.
Investment credit: Pass-through provisions more attractive as rate increases, *by James W. Pratt and David W. LaRue*, 14TA304, May75.
IRS bows: gain from container deposits can be capital gain, 14TA277, May 75.
LIFO: A bird's eye view of the considerations that must be taken into account in its adoption, *by Louis A. Laccavole*, 14TA266, May75.
LIFO method of identifying closing inventory is more attractive during inflationary spiral, 14TA19,
Loans without interest: How to avoid IRS assertion that the borrower realizes income, *by James T. O'Hare*, 14TA165, Mar75.
Mileage rate limited for fully depreciated cars, 10TA175, Mar75.
Original issue discount must be reported each year, 14TA172, Mar75.
Payment of contested liability can speed up deduction, 14TA370, June75.
Prepaid-interest scheme blocked by the Tax Court, 14TA225, Apr75.
Qualifying for installment sale treatment in sale of realty or casual sale of personality, 14TA41, Jan75.
Rapid amortization of pollution-control equipment is not always the best tax move, *by Allen Ford and Price Brattin*, 14TA234, Apr75.
Real Estate: some start-up expenses are non-deductible, 14TA77, Feb75.
"Reserve" may be good accounting but will it be deductible? (Not often, says IRS), 14TA174. Mar75.
Special rules applicable to farmers give wide scope to tax planning possibilities, 14TA50. Jan75.
Start of holding period is not always acquisition date. 14TA59, Jan75.
Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031, *by Welton James Fischer*, 14TA86, Feb75.
Tax treatment of lease termination payments, 14TA314, May75.
Taxpayer has wide choice when ADR classes are realigned, 14TA369, June 75
The retail inventory method—How it works, steps in figuring, 14TA33, Jan 75.
Timber offers major taxshelter opportunities despite the hazards of such an investment, *by William H. Gregory*, 14TA104, Feb75.
Transfer of individual's NOL not completely barred, 14TA352, June75.
Transportation facilities need not be entertainment property, 14TA276, May 75.
Vacation pay reserves approved by new law, 14TA237, Apr75.
What is partially tax exempt interest? 14TA345, June75.
When a loss is deductible, and how much can be deducted, depends on the nature of the loss, 14TA119, Feb75.
When income is taxable: The never-ending battle for inter-free Government loans, *by Richard S. Fisher*, 14TA152, Mar75.

Compensation

Employees cannot be shifted to avoid coverage rules, 14TA240, Apr75.
Fiduciary responsibility broadened by provisions of the Pension Reform Act, *by David F. Rock*, 14TA205, Apr75.
Guidelines for investing plan assets under Employees' Retirement Income Security Act, *by Michael J. Canan*, 14 TA217, Apr75.
How the close corporation can use stock option provisions to increase executive compensation, *by Howard B. Asher*, 14TA78, Feb75.
How to reduce the dollars and cents cost of complying with the new Pension Reform Act, *by Stephen H. Rosen*, 15TA140, Mar75.
Labor department proposes form to report benefit plans, 14TA147, Mar75.
Limiting qualified plan to professionals possible but difficult, 14TA344, June 75.
New IRS rules for reporting lump-sum distributions, 14TA18, Jan75.
One-man PCs get big tax break from the Service, 14TA300, May75.
Pension Reform Act requires increased compliance duties, 14TA116. Feb75.
Professional corporations still advantageous despite increase in HR 10 plan deductions, *by C. P. Schafer and G. H. Friedman*, 14TA68, Feb75.
Step-by-step procedure for testing existing qualified plans against requirements of new law, *by Edwin M. Jones*, 14TA108, Feb75.

Corporation

"Dead" corporation may have tax life, 14TA83, Feb75.
How to adapt corporate liquidation rules to the particular needs of a Sub S corporation, *by Philip P. Storrer*, 14 TA94, Feb75.
How to evaluate practical effects of alternate ways for a corporate to liquidate, *by Zolman Cavitch*, 14TA4, Jan75.
How to handle payroll taxes for employees shared by parent and its subsidiary, 14TA123, Feb75.
How to resolve the conflict between financial and tax aspects of business combinations, *by Neil R. Bersch and Harold L. Fuller*, 14TA226, Apr75.
Leading tax return preparer avoids collapsible label, 14TA179, Mar75.
One-month liquidations need careful timing of negotiations, 14TA250, Apr 75.
Recent decisions have refined some of the requirements for a Subchapter S election, *by D. Larry Crumbley and P. Michael Davis*, 14TA44, Jan75.
Tax factors to consider in deciding whether a farming business should operate as a corporation, *by Charles A. Pinney, Jr.*, 14TA294, May75.
The accumulated earnings tax: How accountants can help to head off the Section 531 penalty, *by Robert S. Holzman*, 14TA28, Jan75.
The collapsible corporation provisions can turn capital gain into ordinary income, *by Norman B. Barker*, 14TA 212, Apr75.

Corporation - stockholders

Corporation hard to ignore for tax purposes, 14TA363, June75.
Tax-free medical reimbursement plan can heavily favor shareholder-employees, *by Brian C. Ellis and Michael J. Canan*, 14TA184, Mar75.

CPA Tax Questions

Book v. Taxable Income (Nov. 1974 #9), 14TA378, June75.
Depreciation (11-73 #2), 14TA189, Mar75.
Distributive share of partnership (May 1974 #31), 14TA317, May75.
DNI of Trust does not impose minimum taxable amount, 14TA380, June75.
Educational expenses (11-74 #18), 14 TA61, Jan75.
Improvements made by the lessee (May 1974 #29), 14TA379, June75.
Income from a trust (11-74 #20), 14 TA62, Jan75.
Incorporating a partnership (11-73 #15), 14TA125, Feb75.
Intra-family stock sales (11-74 #22), 14TA125, Feb75.
Investment credit (Nov. 1974 #11), 14 TA380, June75.
Investor's income and deductions (May 1974 #28), 14TA255, Apr75.
Minor's partnership interest (May 1974 #17), 14TA316, May75.
Partnership-partner sales (May 1974 #30) 14TA316, May75.
Payments under decree of divorce (May, 1974 #27), 14TA188, Mar75.
Personal injury payments (May, 1974 #24), 13TA189, Mar75.
Sale of gifted property (May 1974 #25), 14TA378, June75.
Sale of residence (May, 1974 #23), 14 TA187, Mar75.
Taxpayer dying during the year (May 1974 #26), 14TA256, Apr75.

Estate Planning

Current rules for including life insurance in decedent's estate and how to plan around them, *by Berneice A. Angelea and Nina R. Chomsky*, 14TA22, Jan 75.
Debt can be used to spread a gift to minimize gift tax, 13TA313, May75.
Several routes are available to obtaining an extension to file and pay Federal estate tax, *by Myron L. Joseph*, 14TA 372, June75.
Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries, *by Robert C. Hyde*, 14TA242, Apr75.

IRS

Additional IRS Manuals released—more coming, 14TA182, Mar75.
Aid to taxpayers by IRS produces many wrong answers, 14TA357, June75.
Congress raises interest rate across the board from 6% to 9%, 14TA93, Feb 75.
IRS has wide discretion on payment of informer's fees, 14TA269, May75.
IRS releases its Handbook for Special Agents, 14TA106, Feb75.
IRS tells all about income tax audit techniques, 14TA27, Jan75.
Limitation waivers properly used can help tax settlements, 14TA82, Feb75.

Managing your tax practice

Action needed to stay on IRS mailing list, 14TA192, Mar75.
Changes in filing requirements for minimum tax, 14TA127, Feb75.
Depreciation deduction must be supported, 14TA192, Mar75.
FTC scores commercial tax preparer advertising, 14TA64, Jan75.
Guidelines for handling telephone calls to the IRS, 14TA191, Mar75.
How long does it take for an estate tax closing letter, 14TA192, Mar75.
How to reply to a final notice before seizure, 14TA254, Apr75.
How useful are average tax deduction schedules?, 14TA63, Jan75.
Identification number rules for qualified plans, 14TA128, Feb75.
Inflation's impact on fee setting explored, 14TA191, Mar75.
IRS gives up a little to women's lib, 14TA64, Jan75.
IRS is verifying spouses' social security numbers, 14TA128, Feb75.
IRS moves to block refund mill operations, 14TA128, Feb75.
IRS techniques in auditing a physician's return, 14TA252, Apr75.
New tax organization is formed by AAA, 14TA127, Feb75.
Not all appearances before IRS constitute practice, 14TA63, Jan75.
Occupation shown on return can affect IRS audit, 14TA127, Feb75.
Personal use of company car may result in extra tax, 14TA254, Apr75.
Self employment tax applied to part-time businesses, 14TA128, Feb75.
Some refund claims are processed manually, 13TA192, Mar75.
Tips for getting extensions of time for filing returns from IRS, 10TA22, Apr75.
Two boxes on Form W-2 for 1974 must be ignored, 14TA64, Jan75.
Use preprinted labels for 1040's IRS urges, 14TA63, Jan75.

Partnerships

Allocation of partnership loss items to specific partners may lead to unexpected tax, *by Samuel C. Ullman*, 14TA 336, June75.
Disposition of partnership interest may result in taxable gain greater than the proceeds, *by Charles A. Baker*, 14TA 364, June75.
Guaranteed payment to partner resembles that made to non-partner, 14 TA307, May75.
IRS set up stiff requirements for partnership ruling requests, 14TA342, June75.

Personal

A guide to the often overlooked tax benefits that are available to the military reservist, *by Jack M. Vaughan*, 14TA98, Feb75.
A practical guide to the evaluation of the suitability of a tax shelter investment, *by Melvin J. Jacobowitz*, 14TA 132, Mar75.
A valid sale is the key to many tax shelters, 14TA138, Mar75.
Allocating state income tax deductions on Federal returns, 14TA21, Jan75.
Are auto rebates taxable?, 14TA211, Apr75.
Climate darkening for tax shelter investments as potential for booby traps increase, *by Melvin J. Jacobowitz*, 14TA 196, Apr75.
Congress extends tax breaks for Vietnam veterans, 14TA264, May75.
Cost of new residence can be cut by as much as $2,000 as a result of Tax Reduction Act of 1975, *by J. Warren Higgins and Barry C. Broden*, 14TA 354, June75.
Current factors to consider in evaluating a real estate investment from a tax point of view, *by Gerald B. Wornick*, 14TA272, May75.
Deductions for offices at home suffer setback, 14TA288, May75.
Gain on sale of personal residence may be deferred or exempted if special rules are met, *by Robert S. Finck*, 14 TA222, Apr75.
Head of household usually has to live at home—but not always, 14TA350, June 75.
How the accountant can more effectively advise and assist in family tax planning, *by Charles P. Sacher*, 14TA324, June 1975.
How to get approval of individual retirement plan, 14TA249, Apr75.

CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 14, January 1975 through June 1975.

Accounting

Bad debt reserve gives greater tax benefit than charge-off, 14TA291, May75.
Capital gain on franchises—seller must clear two hurdles, 14TA181, Mar75.
Choice available on depreciation for structural components, 14TA351, June 75.
Creditor-paid life insurance premiums may be deductible, 14TA289, May75.
Deduction for interest paid by guarantor is wasted, 14TA71, Mar75.
Disaster losses may be accelerated or postponed, 14TA151, Mar75.
Disclosure rules eased on inventory value under LIFO, 14TA45, Mar75.
Effects on carrybacks and caryforwards of recaptured investment credit, *by Willis C. Stevenson and Neal T. Smith*, 14TA158, Mar75.
Expenses of idle assets may be deductible, 14TA301, May75.
Fast depreciation on real estate is generally available only for new property, 14TA12, Jan75.
Future tax planning in many areas affected by provisions of Tax Reduction Act of 1975, by The Editors of Taxation for Accountants, 14TA260, May75.
Gross sales must be reported despite allowance for returns, 14TA361, June 75.
How to change a tax year; permission of the IRS is not always needed, *by James R. Hasselback*, 14TA282, May 75.
Income, even though received in error, is still income, 14TA264, May75.
Incorrect accounting methods: when can IRS force a switch?, 14TA146, Mar75.
Interest expense must meet several conditions before a taxpayer will be allowed a deduction, *by Kenneth A. Klein*, 14TA14, Jan75.
Investment credit available for assets acquired different ways, 14TA43, Jan 75.
Investment credit may depend on whether property is "built", 14TA183, Mar 75.
Investment credit: Pass-through provisions more attractive as rate increases, *by James W. Pratt and David W. LaRue*, 14TA304, May75.
IRS bows: gain from container deposits can be capital gain, 14TA277, May 75.
LIFO: A bird's eye view of the considerations that must be taken into account in its adoption, *by Louis A. Laccavole*, 14TA266, May75.
LIFO method of identifying closing inventory is more attractive during inflationary spiral, 14TA19,
Loans without interest: How to avoid IRS assertion that the borrower realizes income, *by James T. O'Hare*, 14TA165, Mar75.
Mileage rate limited for fully depreciated cars, 10TA175, Mar75.
Original issue discount must be reported each year, 14TA172, Mar75.
Payment of contested liability can speed up deduction, 14TA370, June75.
Prepaid-interest scheme blocked by the Tax Court, 14TA225, Apr75.
Qualifying for installment sale treatment in sale of realty or casual sale of personality, 14TA41, Jan75.
Rapid amortization of pollution-control equipment is not always the best tax move, *by Allen Ford and Price Brattin*, 14TA234, Apr75.
Real Estate: some start-up expenses are non-deductible, 14TA77, Feb75.
"Reserve" may be good accounting but will it be deductible? (Not often, says IRS), 14TA174. Mar75.
Special rules applicable to farmers give wide scope to tax planning possibilities, 14TA50. Jan75.
Start of holding period is not always acquisition date. 14TA59, Jan75.
Tax advantages of real estate deals enhanced by tax-free exchange under Section 1031, *by Welton James Fischer*, 14TA86, Feb75.
Tax treatment of lease termination payments, 14TA314, May75.
Taxpayer has wide choice when ADR classes are realigned, 14TA369, June 75
The retail inventory method—How it works, steps in figuring, 14TA33, Jan 75.
Timber offers major taxshelter opportunities despite the hazards of such an investment, *by William H. Gregory*, 14TA104, Feb75.
Transfer of individual's NOL not completely barred, 14TA352, June75.
Transportation facilities need not be entertainment property, 14TA276, May 75.
Vacation pay reserves approved by new law, 14TA237, Apr75.
What is partially tax exempt interest? 14TA345, June75.
When a loss is deductible, and how much can be deducted, depends on the nature of the loss, 14TA119, Feb75.
When income is taxable: The never-ending battle for inter-free Government loans, *by Richard S. Fisher*, 14TA152, Mar75.

Compensation

Employees cannot be shifted to avoid coverage rules, 14TA240, Apr75.
Fiduciary responsibility broadened by provisions of the Pension Reform Act, *by David F. Rock*, 14TA205, Apr75.
Guidelines for investing plan assets under Employees' Retirement Income Security Act, *by Michael J. Canan*, 14 TA217, Apr75.
How the close corporation can use stock option provisions to increase executive compensation, *by Howard B. Asher*, 14TA78, Feb75.
How to reduce the dollars and cents cost of complying with the new Pension Reform Act, *by Stephen H. Rosen*, 15TA140, Mar75.
Labor department proposes form to report benefit plans, 14TA147, Mar75.
Limiting qualified plan to professionals possible but difficult, 14TA344, June 75.
New IRS rules for reporting lump-sum distributions, 14TA18, Jan75.
One-man PCs get big tax break from the Service, 14TA300, May75.
Pension Reform Act requires increased compliance duties, 14TA116. Feb75.
Professional corporations still advantageous despite increase in HR 10 plan deductions, *by C. P. Schafer and G. H. Friedman*, 14TA68, Feb75.
Step-by-step procedure for testing existing qualified plans against requirements of new law, *by Edwin M. Jones*, 14TA108, Feb75.

Corporation

"Dead" corporation may have tax life, 14TA83, Feb75.
How to adapt corporate liquidation rules to the particular needs of a Sub S corporation, *by Philip P. Storrer*, 14 TA94, Feb75.
How to evaluate practical effects of alternate ways for a corporate to liquidate, *by Zolman Cavitch*, 14TA4, Jan75.
How to handle payroll taxes for employees shared by parent and its subsidiary, 14TA123, Feb75.
How to resolve the conflict between financial and tax aspects of business combinations, *by Neil R. Bersch and Harold L. Fuller*, 14TA226, Apr75.
Leading tax return preparer avoids collapsible label, 14TA179, Mar75.
One-month liquidations need careful timing of negotiations, 14TA250, Apr 75.
Recent decisions have refined some of the requirements for a Subchapter S election, *by D. Larry Crumbley and P. Michael Davis*, 14TA44, Jan75.
Tax factors to consider in deciding whether a farming business should operate as a corporation, *by Charles A. Pinney, Jr.*, 14TA294, May75.
The accumulated earnings tax: How accountants can help to head off the Section 531 penalty, *by Robert S. Holzman*, 14TA28, Jan75.
The collapsible corporation provisions can turn capital gain into ordinary income, *by Norman B. Barker*, 14TA 212, Apr75.

Corporation - stockholders

Corporation hard to ignore for tax purposes, 14TA363, June75.
Tax-free medical reimbursement plan can heavily favor shareholder-employees, *by Brian C. Ellis and Michael J. Canan*, 14TA184, Mar75.

CPA Tax Questions

Book v. Taxable Income (Nov. 1974 #9), 14TA378, June75.
Depreciation (11-73 #2), 14TA189, Mar75.
Distributive share of partnership (May 1974 #31), 14TA317, May75.
DNI of Trust does not impose minimum taxable amount, 14TA380, June75.
Educational expenses (11-74 #18), 14 TA61, Jan75.
Improvements made by the lessee (May 1974 #29), 14TA379, June75.
Income from a trust (11-74 #20), 14 TA62, Jan75.
Incorporating a partnership (11-73 #15), 14TA125, Feb75.
Intra-family stock sales (11-74 #22), 14TA125, Feb75.
Investment credit (Nov. 1974 #11), 14 TA380, June75.
Investor's income and deductions (May 1974 #28), 14TA255, Apr75.
Minor's partnership interest (May 1974 #17), 14TA316, May75.
Partnership-partner sales (May 1974 #30) 14TA316, May75.
Payments under decree of divorce (May, 1974 #27), 14TA188, Mar75.
Personal injury payments (May, 1974 #24), 13TA189, Mar75.
Sale of gifted property (May 1974 #25), 14TA378, June75.
Sale of residence (May, 1974 #23), 14 TA187, Mar75.
Taxpayer dying during the year (May 1974 #26), 14TA256, Apr75.

Estate Planning

Current rules for including life insurance in decedent's estate and how to plan around them, *by Berneice A. Angelea and Nina R. Chomsky*, 14TA22, Jan 75.
Debt can be used to spread a gift to minimize gift tax, 13TA313, May75.
Several routes are available to obtaining an extension to file and pay Federal estate tax, *by Myron L. Joseph*, 14TA 372, June75.
Unplanned estate distributions can significantly increase tax burden on estate and beneficiaries, *by Robert C. Hyde*, 14TA242, Apr75.

IRS

Additional IRS Manuals released—more coming, 14TA182, Mar75.
Aid to taxpayers by IRS produces many wrong answers, 14TA357, June75.
Congress raises interest rate across the board from 6% to 9%, 14TA93, Feb 75.
IRS has wide discretion on payment of informer's fees, 14TA269, May75.
IRS releases its Handbook for Special Agents, 14TA106, Feb75.
IRS tells all about income tax audit techniques, 14TA27, Jan75.
Limitation waivers properly used can help tax settlements, 14TA82, Feb75.

Managing your tax practice

Action needed to stay on IRS mailing list, 14TA192, Mar75.
Changes in filing requirements for minimum tax, 14TA127, Feb75.
Depreciation deduction must be supported, 14TA192, Mar75.
FTC scores commercial tax preparer advertising, 14TA64, Jan75.
Guidelines for handling telephone calls to the IRS, 14TA191, Mar75.
How long does it take for an estate tax closing letter, 14TA192, Mar75.
How to reply to a final notice before seizure, 14TA254, Apr75.
How useful are average tax deduction schedules?, 14TA63, Jan75.
Identification number rules for qualified plans, 14TA128, Feb75.
Inflation's impact on fee setting explored, 14TA191, Mar75.
IRS gives up a little to women's lib, 14TA64, Jan75.
IRS is verifying spouses' social security numbers, 14TA128, Feb75.
IRS moves to block refund mill operations, 14TA128, Feb75.
IRS techniques in auditing a physician's return, 14TA252, Apr75.
New tax organization is formed by AAA, 14TA127, Feb75.
Not all appearances before IRS constitute practice, 14TA63, Jan75.
Occupation shown on return can affect IRS audit, 14TA127, Feb75.
Personal use of company car may result in extra tax, 14TA254, Apr75.
Self employment tax applied to part-time businesses, 14TA128, Feb75.
Some refund claims are processed manually, 13TA192, Mar75.
Tips for getting extensions of time for filing returns from IRS, 10TA22, Apr75.
Two boxes on Form W-2 for 1974 must be ignored, 14TA64, Jan75.
Use preprinted labels for 1040's IRS urges, 14TA63, Jan75.

Partnerships

Allocation of partnership loss items to specific partners may lead to unexpected tax, *by Samuel C. Ullman*, 14TA 336, June75.
Disposition of partnership interest may result in taxable gain greater than the proceeds, *by Charles A. Baker*, 14TA 364, June75.
Guaranteed payment to partner resembles that made to non-partner, 14 TA307, May75.
IRS set up stiff requirements for partnership ruling requests, 14TA342, June75.

Personal

A guide to the often overlooked tax benefits that are available to the military reservist, *by Jack M. Vaughan*, 14TA98, Feb75.
A practical guide to the evaluation of the suitability of a tax shelter investment, *by Melvin J. Jacobowitz*, 14TA 132, Mar75.
A valid sale is the key to many tax shelters, 14TA138, Mar75.
Allocating state income tax deductions on Federal returns, 14TA21, Jan75.
Are auto rebates taxable?, 14TA211, Apr75.
Climate darkening for tax shelter investments as potential for booby traps increase, *by Melvin J. Jacobowitz*, 14TA 196, Apr75.
Congress extends tax breaks for Vietnam veterans, 14TA264, May75.
Cost of new residence can be cut by as much as $2,000 as a result of Tax Reduction Act of 1975, *by J. Warren Higgins and Barry C. Broden*, 14TA 354, June75.
Current factors to consider in evaluating a real estate investment from a tax point of view, *by Gerald B. Wornick*, 14TA272, May75.
Deductions for offices at home suffer setback, 14TA288, May75.
Gain on sale of personal residence may be deferred or exempted if special rules are met, *by Robert S. Finck*, 14 TA222, Apr75.
Head of household usually has to live at home—but not always, 14TA350, June 75.
How the accountant can more effectively advise and assist in family tax planning, *by Charles P. Sacher*, 14TA324, June 1975.
How to get approval of individual retirement plan, 14TA249, Apr75.

How to handle the new tax break for forfeited interest, 14TA122, Feb75.
How to insure deductibility of employees' special work clothes, 14TA 344, June75.
How to meet the tough tests for deducting the cost of special schooling as a medical expense, *by John M. Malloy*, 14TA310, May75.
IRS reverses itself: job seeking expenses are now deductible, 14TA361, June75.
It's getting harder and harder to deduct commuting expenses, 14TA56, Jan75.
Joint returns require the consent of both spouses, 14TA302, May75.
Lump-sum settlements of sick pay can destroy tax break, 14TA309, May75.
Many relocation costs are deductible under the moving-expense provisions, *by Kurt Esser*, 14TA358, June75.
Payment by spouse may not be used as credit by the other, 14TA233, Apr75.
Prepaid interest has lost power to shelter high income, 14TA163, Mar75.
Revaluation may make pension tax free, 14TA106, Feb75.
Reminder from IRS: a tip is a tip is a taxable tip, 14TA268, May75.
Retirement income credit: Significant tax savings lie beneath its complicated rules, 14TA57, Jan75.
Rules on deducting forfeited interest eased under new law, 14TA40, Jan75.
Substantial investment and tax advantages are available for option purchases and writers, *by Jerry A. Schneider*, 14TA176, Mar75.
Tax liability for spouse's fraud is still a possibility, 14TA356, June75.
Tax planning expenditures: To what extent may they be deducted by taxpayer?, *by Ted D. Englebrecht and Dale L. Davison*, 14TA74, Feb75.
Tax treatment of political contributions, candidates, 14TA180, Mar75.
Watch out for restrictions on use of the mileage allowances, 14TA49, Jan.75.
What state income taxes are deductible on a joint return?, 14TA204, Apr75.
Yacht deduction founders on shoals of Section 274, 14TA203, Apr75.

Practice

The internal auditor's responsibilities and opportunities with respect to tax liabilities, *by William E. Bennet*, 14 TA148 Mar75.

Practicing before the IRS

Cancelled check may lead to audit of the payee, 14TA383, June75.
Factors that the IRS pays special attention to in valuing property, 14TA382, June75.
IRS audit techniques on income from rental property, 14TA319, May75.
IRS cracking down on information returns, 14TA383, June75.
IRS has its own exceptions to property subject to levy, 14TA383, June75.
Newspapers often alert IRS to taxable prizes, 14TA383, June75.
Office audit, request for more information, 14TA320, May75.
Preparing authorization to represent taxpayers, 14TA320, May75.
What the IRS looks for in examining compensation, 14TA319, May75.

Procedure

IRS releases handbook on collecting and enforcement, 14TA265, May75.
More ruling requests to be discussed with practitioners, 14TA351, June75.
Postmarks are essential to prove the date of mailing, 14TA269, May75.
Recent cases spotlight practitioners' errors, 14TA164, Mar75.
Tax consciousness may arouse suspicions of IRS and court, 14TA73, Feb 75.
Tax forms mailed to taxpayers automatically, 14TA376, June 75.
The deferred potential in rules for payroll tax deposits, 14TA239, Apr75.

Returns

Information returns: Who must file and what must be included to avoid penalties, *by Robert A. Center*, 14TA34, Jan75.

Special Industries

Repeal of percentage depletion for oil and gas producers has unexpected effects, *by Arthur O. Wilkonson*, 14 TA347, June75.
Farmers can elect special inventory valuation methods, 14TA138, Mar75.
Farmers have various options on capitalizing or deducting land-related expenses, 14TA290, May75.
IRS reminds real estate brokers to report in-kind payments, 14TA97, Feb 75.
Tax on most crop insurance proceeds can be deferred, 10TA241, Apr75.

Sub S

Only loans to Sub S corp. count for NOL deductions, 14TA,308, May75.

Taxes in Figures

Alternative Tax Computation For Individuals, 14TA124, Feb75.
Deductions for activities not engaged in for profit, 14TA173, Mar75.
Fraud penalty computation, 14TA221, Apr75.
How special tax rebate will work, 14TA 278, May75.
Moving expenses when a taxpayer leaves the country, 14TA371; June75.
The 30% rule of installment sales, 14 TA11, Jan75.

Trusts & Estates

IRS relents on time for fiduciaries to furnish Copy B of 1041, 14TA175, Mar75.

AUTHORS' INDEX

22 Berneice A. Anglea
78 Howard B. Asher
364 Charles A. Baker
212 Norman B. Barker
148 William E. Bennet
226 Neil R. Bersch
234 Price Brattin
354 Barry C. Broden
184, 217 Michael J. Canan
4 Zolman Cavitch
34 Robert A. Center
22 Nina R. Chomsky
44 D. Larry Crumbley
44 P. Michael Davis
74 Dale L. Davison
184 Brian C. Ellis
74 Ted D. Englebrecht
358 Kurt Esser
222 Robert S. Finck
86 Welton James Fischer
152 Richard S. Fisher
234 Allen Ford
68 Gary H. Friedman
226 Harold L. Fuller
104 William H. Gregory
282 James R. Hasselback
354 J. Warren Higgins
28 Robert S. Holzman
242 Robert C. Hyde
132, 196 Melvin J. Jacobowitz
108 Edwin M. Jones
372 Myron L. Joseph
14 Kenneth A. Klein
266 Louis A. Laccavole
304 David W. LaRue
310 John M. Malloy
165 James T. O'Hare
294 Charles A. Pinney, Jr.
304 James W. Pratt
205 David F. Rock
140 Stephen H. Rosen
324 Charles P. Sacher
68 Charles P. Schafer
176 Jerry A. Schneider
158 Neal T. Smith
158 Willis C. Stevenson
94 Philip P. Storrer
336 Samuel C. Ullman
98 Jack M. Vaughan
272 Gerald B. Warnick
347 Arthur D. Wilkonson